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## GST RETURNS – FORM 3B REFERENCER

- a) GSTR 3B needs to be separately filed for each GST registration number by 20<sup>th</sup> of August 2017.
- b) It needs to be filed online only in the common portal i.e. www.gst.gov.in, there is no any offline utility provided which can be filled and uploaded into the system. In the post login mode, one can access it by going to Services > Returns > Returns Dashboard. After selecting the financial year and tax period, GSTR 3B, (if applicable), in the given period will be displayed.
- c) It is needed to be filed even if it is a Nil return.
- d) Once filed, the form shall be final and there is no provision for revision of the return once filed. Any revision has to be done through while filing of GSTR -1, GSTR -2, GSTR -3.
- e) Upon generation of GSTR 3, if actual liabilities are different from those declared in GSTR 3B, the system will update the delta (difference) between GSTR 3B and GSTR 3 automatically. In case of an upward revision of liabilities, one will be liable to pay differential tax along with interest on the (differential) amount.
- f) There is no legal provision in the law through which one can claim the transitional credit in GSTR – 3B return. Therefore, closing balance of transitional credit in returns and in stock must not be considered while filing form GSTR 3B. Although, this issue is under consideration by the government based on various representations made. (If the government allows the credit held on 30.06.2017 the same may be availed and the differential amount only may be paid )
- g) Refund cannot be claimed under GST-3B since invoice-wise details in Form GSTR 1 must have to be submitted for the matching of Invoices and for processing of the refund claim.
- h) All migrated tax payers need to furnish all the information required under REG - 26 so as to file GSTR-3B.
- Therefore, if the details of enrolment for registration are not fully or properly submitted, then such person may not be able to file the GSTR-3B return.
- i) Composition Dealers are not required to file GSTR-3B. They will be required to file quarterly return only.
- j) If there is any tax payable then payment of such tax is mandatory for filing of Form GSTR -3B. In other words GSTR -3 B return cannot be filed without full payment of the due taxes.

**Table 1.** The first table seeks GSTN No.

**Table 2.** The second table seeks legal name of Registered person which is auto populated once GSTN No. is entered .

**Table 3.** (a) The third table seeks details about outward supplies made and  
 (b) Purchases for which supplier is liable to pay tax under Reverse Charge Mechanism (RCM) . Sec 9(3) and Sec 9(4) of GST Act 2017 covers RCM provisions .

**Table 3 of Form 3 B** is further sub divided in two parts :-

**Table 3.1 – Details of outward Supplies and inward supplies liable to reverse charge:**

	NATURE OF SUPPLIES	Total Tax able Value	IGST	CGST	SGST	CESS
	1	2	3	4	5	6
a	Outward taxable supplies ( other than zero rated, nil rated and exempted)					
b	Outward taxable supplies ( zero rated)					
c	Other outward supplies ( nil rated, exempted)					
d	Inward supplies (liable to reverse charge)					
e	Non GST outward supplies					

**3.1(a) - Details of outward supplies in four categories**

1. Supplies within state (Intra state)/ Outside state ( Interstate)
2. Supplies to Registered/Unregistered person.
3. Supplies made to specific agencies etc UNO.
4. Supplies to person registered under Composition scheme within the state.

- 3.1(b) - **Zero rated supplies** essentially pertains to **Export & supplies to SEZ** ( Sec 16 of GST Act)
- 3.1(c) - This column seeks detail of total supplies which fall under **Nil Rate**. Ex- Salt , Pooja Samagri etc Sec 2(42) of GST Act)
- 3.1(d) - This covers supplies received from Unregistered person under **Reverse Charge Mechanism [ Sec 9(3) and Sec 9 (4)]**
- 3.1(e) - Reflects nature of supplies which are kept outside the ambit of GST . Ex – Alcohol & Petroleum Products.

\* Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices

**Table 3.2 – This table seeks the details of information which is furnished at table 3.1 above and needs to be extracted from it :-**

Supplies made to	Place of Supply	Total taxable value	Amount of IGST
1	2	3	4
Unregistered person			
Composition taxable Person			
UIN registered person			

**Table 4 – Eligible Input Tax Credit (ITC)**

Details	IGST	CGST	SGST	CESS
1	2	3	4	5

4. (A) This column of Table 4 seeks ITC available on:

Import of goods , Import of services , Inward supplies liable to reverse charge , Inward supplies from ISD and all other ITC.

- 4. (B) Seeks details about ITC reversed . (Rules 42 & 43) and ITC reversed under other Rules
- 4. (C) Seeks detail of net ITC available that's the difference between values indicated at 4A and 4B above.
- 4. (D) Reflects value of ineligible ITC . Details of supplies need to be given where ITC cannot be claimed.

For example – purchase of motor vehicle etc .Sec 17(5) of GST Act is relevant.

**Table 5 – Value of Exempt , Nil rated and Non GST inward supplies :-**

Name of Supplies	Interstate supplies	Intra state supplies
1	2	3
From a supplier under Composition Scheme, Nil rated and exempt supply		
Non GST supply		

**Table 6 – Payment of Tax:-**

Description	Tax Payable					Tax paid	Paid in cash	Interest	Late Fees
		IGST	CGST	SGST/UTGST	CESS				

This table shows details of final tax payable on taxable supplies made which should match with 3.1(a) above.

It will also be reflected in table 6 under IGST, CGST, SGST/UTGST. It will also reflect the credit which has been availed as per column 4(C).

Note :

- a. Credit available due to the TDS deducted on acceptance of government contract or TCS collected on being an online aggregator has to be mentioned in the form GSTR-3B.
  
- b. Advance received is to be adjusted while calculating the total taxable value of the goods supplied or services provided and is not required to be shown separately in the form GSTR-3B.

The balance tax must be deposited as appears under column /sub column 8 of Table 6 . If any interest or late fee has been deposited that must also be reflected in column 9 and 10 of table 6 above